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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
LEHMAN BROTHERS HOLDINGS INC., <u>et al.</u> ,	:
Debtors.	:
-----X	

: Chapter 11

: Case No. 08-13555 (JMP)

: (Jointly Administered)

**NOTICE OF FILING**

PLEASE TAKE NOTICE that Anton R. Valukas, Esq., the Examiner appointed for Lehman Brothers Holdings Inc. and its affiliated debtors in the above-captioned bankruptcy cases, has filed the attached letter from Anton Valukas, Examiner to Diana Adams, United States Trustee, dated April 1, 2010, pursuant to the Court's suggestion at a hearing on April 14, 2010 that the Examiner file the letter in which he outlines his views on best practices for Examiners.

Dated: April 23, 2010  
New York, New York

Respectfully submitted,

By: /s/ Robert L. Byman

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